

EXHIBIT NO. 39

425 WALNUT STREET, SUITE 1800

CINCINNATI, OHIO 45202-3957

COLUMBUS, OHIO OFFICE
TWELFTH FLOOR
21 EAST STATE STREET
COLUMBUS, OHIO 43215-4221
614-221-2838
FAX: 614-221-2007

513-381-2838
FAX: 513-381-0205
www.taftlaw.com

CLEVELAND, OHIO OFFICE
3500 BP TOWER
200 PUBLIC SQUARE
CLEVELAND, OHIO 44114-2302
216-241-2838
FAX: 216-241-3707

NORTHERN KENTUCKY OFFICE
SUITE 340
1717 DIXIE HIGHWAY
COVINGTON, KENTUCKY 41011-4704
859-331-2838
513-381-2838
FAX: 513-381-6613

DAYTON, OHIO OFFICE
SUITE 900
110 NORTH MAIN STREET
DAYTON, OHIO 45402-1786
937-228-2838
FAX: 937-228-2816

LAWRENCE J. BARTY
513-357-9361
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March 22, 2005

FEDERAL EXPRESS

Robert F. Childs, Jr.
Wiggins, Childs, Quinn & Pantazis, P.C.
1400 Southtrust Tower
420 North 20th Street
Birmingham, AL 35203

Re: Bert

Dear Bob:

Enclosed is a disk with images of the Ashland employment documents dated January 1, 2003 and thereafter. The production cost for this disk is \$1,299.99. I would appreciate you sending me a check at your earliest convenience.

If you have any questions, please contact me.

Very truly yours,



Lawrence J. Barty

LJB:dm
Encl.

cc: Gregory Parker Rogers
Patricia A. Pryor
Stephanie S. Bisselberg
David Sanford